

whether made in or out of the State, for cash or on credit ; *Provided*, that the value of articles, which are received in payment of goods sold at the usual place of business, shall not be estimated in the amount of purchases.

(19) From and after the first day of January, 1863, every person or corporation manufacturing cotton or woolen cloth, or a mixture of both, cotton, yarn, leather, shoes, boots, flour, salt, implements of husbandry, wagons, wagon-harness, and all articles manufactured out of leather, clothing and iron, and every other person, who, as principal or agent for another, carries on the business of manufacturing any of the foregoing articles, all nett profits above seventy-five per cent upon the cost of production.

Manufacturers
of cotton,
wool, &c.

(20) Every dealer in ready-made clothing (ready-made garments for males,) one and one-half per cent. on total amount of purchases.

Ready made
clothing.

(21) Every person who, for himself or as agent for other, sells patent medicines or nostrums, ten per cent on amount of his sales.

Patent medi-
cines.

(22) Every horse or mule drover, or person who receives horses or mules to sell for another, one per cent. on the amount of each sale, due as soon as the sale is effected and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use and one-half to the use of the State.

Horse drovers.

(23) Every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every stud horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of this State.

Studs and
Jackass.

(24) Every person that peddles goods, wares or merchandise, not the growth or manufacture of this State, or any drugs, medicines, or nostrums, whether such person travel

Peddler.